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Shaw, Carroll Kingsley

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ADMINISTRATIVE CONTROL OF FIELD SERVICES IN  
THE UNITED STATES TREASURY DEPARTMENT

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BY  
CARROLL KINGSLEY SHAW

A. B., Oberlin College, 1928  
A. M., Syracuse University, 1929

AN ABSTRACT OF A THESIS  
SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS  
FOR THE DEGREE OF DOCTOR OF PHILOSOPHY IN POLITICAL SCIENCE  
IN THE GRADUATE SCHOOL OF THE UNIVERSITY  
OF ILLINOIS, 1933

URBANA, ILLINOIS  
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#### ADMINISTRATIVE CONTROL OF FIELD SERVICES IN THE UNITED STATES TREASURY DEPARTMENT

Written for the purpose of showing something of the importance and workings of the field services of the Treasury Department, especially with regard to the supervision of the field by the departmental offices of the bureaus, enough general information is given in this thesis to render a clear conception of the huge and wide-spreading field establishment of this important department. It is the writer's belief that study of the administrative practices of field services, as distinguished from departmental services in Washington, will add useful information on the art or science of public administration.

The most important source of information used was the series of hearings conducted each fiscal year by the House and Senate Committees on Appropriations. Also a year was spent in Washington interviewing principal officers in the various bureaus to supplement the published sources. Annual reports of the bureaus, and the series of monographs published by the Institute for Government Research of the Brookings Institution were also useful.

The accompanying table gives an idea of the relative size of the departmental and field services of the Treasury bureaus having important field establishments in 1932:

<i>Bureau</i>	<i>Departmental</i>	<i>Field</i>
Customs Bureau.....	191	9,250
Internal Revenue Bureau.....	3,424	8,278
Secret Service.....	11	160
Narcotics Bureau.....	103	315
Coast Guard.....	194	12,455
Public Health Service.....	201	10,432
Supervising Architect.....	778	8,276
Industrial Alcohol Bureau.....	150	1,507

Figures given for the field service of the Public Health Service are not strictly comparative, since about 4,500 of these officers are local health officers receiving nominal pay from the Federal government for reporting certain health statistics, and also there are included in the total figure given a number of part-time officers. The table indicates that by far the greater number of Treasury officers and employees are in the field establishment, a fact which is frequently overlooked.

It will be observed in the above table that the two revenue-collecting services contrast in the number of employees located in their departmental services. This is due to the fact that the Bureau of Customs is the more decentralized service. In this bureau certain functions are performed in the field which in the Bureau of Internal Revenue are performed in the departmental service, most notable of which is the continuous audit of the accounts of the principal officers of the field collection service. The large size of the departmental service of the Bureau of Internal Revenue is due in part to the administration of the income tax. Of the departmental employees, 2,125 were in the income tax unit of the bureau in 1932, about three-fifths of whom were clerical employees.

By reason of the greater decentralization of the Bureau of Customs, as will be described later, the methods of supervising the operations of the field establishment differ somewhat from those used by the Bureau of Internal Revenue. For example, as a means of keeping in touch with developments in the field collection service, the Bureau of Customs relies upon officers detailed from another branch of its field service, the customs agency service which is regularly charged with all investigations pertaining to customs administration; while the Bureau of Internal Revenue has a special staff of field inspectors called supervisors of accounts and collections who devote their entire time to examining the accounts and offices of the internal revenue collection service.

Both of these bureaus have had to deal with the problems arising from the fact that certain principal field officers are appointed by the President, with the advice and consent of the Senate, without regard to civil service law and regulations, but each has met this problem in a somewhat different way. Other problems related to the administrative control of the field have also been met differently in the two services.

The departmental service of the Bureau of Customs is divided into three major units, legal, administrative, and investigative. The legal unit, or office of the general counsel, has no direct relation with the control of the field establishment, its duties being connected with the legal interpretation of customs laws and the preparation of cases for presentation in the customs courts.

The other two units, however, are directly charged with the supervision of separate branches of the field establishment of the bureau. The administrative unit is concerned with the supervision of the customs collection service composed of the collectors and comptrollers of customs (both of whom are appointed by the President), and the subordinates of these officers, to the number of some 9,000 officers and employees. Except for the officers appointed by the President, practically all of the personnel of the collection service are appointed under civil service law and regulations. The investigative unit supervises the operations of the customs agency service, a force of about two hundred agents and other employees charged with the investigation of all matters pertaining to the administration of the customs laws. All of these officers are appointed under civil service.

With respect to officers appointed by the President with the advice and consent of the Senate, as is well known, political considerations largely determine the action of the President. In seeking to increase the efficiency of its field establishment, therefore, the Bureau of Customs has faced the possibility that men appointed to the important positions of collector or comptroller may lack training and ability, as well as interest, necessary for the satisfactory discharge of their official duties in administering the quite technical provisions of the tariff and other customs laws. Thus it came about that by 1923, certain clerks in the classified civil service were drawing salaries as high as \$6,500 a year, and were acting as assistant collectors and assistant comptrollers. (At that time the President also appointed the surveyor of customs and the appraiser of merchandise in several ports, and these officers also had their assistants. These two positions were abolished, except at New York, by the economy act of 1932.) The position of assistant was given a statutory basis by the act of March 4, 1923, which provided that these Presidential appointees should each appoint, with the approval of the Secretary of the Treasury, a customs officer familiar with customs law and procedure to act and be known as the assistant collector, the assistant comptroller, and so on, the Secretary to fix the amount of their compensation. The assistants continued in the classified civil service, and following their appointment could not be removed nor demoted except for cause and in accordance with civil service regulations.

In view of efforts along the same line made by the Bureau of Internal Revenue in more recent years, the important points about the assistant collectors of customs, and the assistant comptrollers of customs, are the fact that they must be appointed from among experienced customs officers and the fact that they remain in office through successive terms of the Presidential appointees, regardless of what political party has placed its candidate in the White House. They are thus in a position to guide the administrative actions of the Presidential officers, and they can even relieve the latter of the performance of their official duties if they take little interest in customs administration.

As has already been indicated, in the comptroller of customs is found evidence of the decentralized form of organization characteristic of the customs service, for the continuous administrative audit made by these officers is such as is more commonly performed in the departmental service. The policy of having this audit done in the field was adopted because many of the papers necessary for the verification of collectors' accounts must remain in the field offices convenient to the daily transaction of customs business. Since it was not feasible to move such papers to the central office, the auditing process was moved into the field.

Originally intended to be a check upon the accuracy and integrity of the collector, the comptroller of customs (formerly called the naval officer) was once required to countersign all documents and records issued by the collector. As supervision over the collector by the department became more effective, the function of the comptroller has gradually changed to that of an auditor who reviews the accounts of the collector as the independent representative of the department. He is required not only to check the mathematical accuracy of the customs accounts, but also he observes whether each importation has been properly classified by the collector and whether the tax which has been collected is based upon a proper finding regarding the value thereof. In recognition of the new role of the comptroller in customs administration, the tariff act of 1930 removed the old requirement that he countersign all documents issued by the collector.

The comptroller is appointed by the President in the headquarters ports of seven important customs collection districts,

but since 1922 they have audited the accounts not only of the collector in whose district the comptroller serves, but also of certain other collectors assigned to each comptroller by the Secretary of the Treasury. Provision for this important extension of the activities of the comptrollers was made by the tariff act of 1922.

The independent status of the comptroller as an officer appointed in the same manner as the collector, with subordinates named by himself in the same way that the collector nominates (under civil service regulations) his subordinates, is in accord with the generally-approved principle that an auditing officer should be independent of the administrative agents over whose accounts he exercises a control. The Bureau of Customs has followed the policy of strengthening his status with respect to the collector in recent years. For example, when it was proposed in 1932 to abolish the position of comptroller in the same way as was done in the cases of the surveyor and the appraiser (whose duties have now been taken over by deputy collectors, except at New York), the move was opposed by the bureau and the Treasury Department on the ground that it would interfere with the essential independence of the field unit. As further evidence of the definite adoption of this policy, the language of official customs regulations now in effect may be quoted, which declare that "the comptroller's office is a branch of the Customs Service, established in the field for the sake of convenience, economy, and efficiency in making prompt examination and verification of the merchandise and money accounts of collectors of customs."

In supervising the operations of the collection service, the Bureau of Customs relies a good deal upon the customs agency service. In addition to their regular work of making all investigations (both criminal and fact-finding) connected with customs administration, customs agents are used to make a semi-annual audit of collectors' accounts, and also they serve upon the district examination commission which studies the administrative efficiency of the several customs collection districts. The object of the semi-annual audit is to see that field accounts are maintained in accord with bureau regulations and that they agree with those maintained in Washington.

The Bureau of Customs has had to take account of the fact that a wide variation in local conditions is to be found among the collection districts in respect to the volume and character of

imports and also in respect to geographical features of ports and districts. The size of the personnel of the districts also shows great variation, from New York, with its 3,548 employees, down to less important districts such as St. Louis, with 45 employees, Louisville with 6, and Salt Lake City with only three employees. (Figures are as of March, 1933.) Hence, in seeking to increase the efficiency of the collection service, the bureau has adopted the policy of studying the special needs of each district instead of attempting to mold all field units upon a single pattern. To give effect to this policy a district examination commission was organized in May, 1928, to promote uniformity in customs procedure, to give instructions in the proper use of forms, to eliminate unnecessary records, and to increase the efficiency of the customs field service. The personnel of this commission was, and is, drawn from the higher ranks of the customs agency service, customs agents being detailed temporarily to the commission by the Commissioner of Customs upon the recommendation of the head of the customs agency service.

In examining the affairs of a customs collection district, this commission studies its office management and administrative procedure, the accounting methods used, the personnel and office space needs, and the general efficiency of the collector's force. Its report to the bureau is supposed to show the exact condition of the collection service in that district. In making its survey, and the recommendations resulting therefrom, the commission is expected to keep in mind the fact that while it is possible to follow out certain general principles of good administrative practice in all customs districts, in applying those principles the peculiar needs of each district are not to be overlooked.

Although a good deal larger than the Washington office of the Bureau of Customs, the departmental service of the Bureau of Internal Revenue is organized into major units similar to those found in the former. This is because when the customs service was reorganized and given a bureau status in 1927, the organization of its departmental service was modeled upon that of the Bureau of Internal Revenue. The major units of the Washington office of the internal revenue service include the general counsel's office (the legal unit), the accounts and collections unit, the miscellaneous tax unit, and the income tax unit.

There are also five divisions under the immediate direction of the Commissioner of Internal Revenue, one of which (the intelligence unit) supervises the activities of an organization of about 150 special agents who do investigative work. Of the other units listed, two supervise the activities of the two major divisions of the internal revenue field service. The accounts and collections unit supervises the collection service, which numbers about 4,600 officers and employees, through the agency of a staff of supervisors of accounts and collections who are located in the field, and the income tax unit supervises the force of some 3,400 internal revenue agents.

In supervising the collection service, the Bureau of Internal Revenue has had to take account of the fact that not only are all collectors appointed by the President and Senate without regard to civil service law and regulations, but also about eighty per cent of the subordinates of these collectors are appointed without regard to civil service requirements. The efforts of the bureau to raise the efficiency of the collection service have therefore taken two directions: first, a closer supervision of collectors has been sought; and second, the bureau has raised standards of prerequisites for appointment as deputy collector of internal revenue.

A change in the method of supervising the collectors of internal revenue was necessary when, in 1918-20, internal revenue agents were transferred from their former duty of making all investigations of matters pertaining to internal revenue administration to the task of auditing income tax returns in the field. One of the duties of these officers had formerly been the examination of collectors' offices to determine the state of accounts and the efficiency of personnel. Following the passage of the war revenue act of 1917, all collectors' offices were brought under the direction of a Supervisor of Collectors, coordinate in rank with deputy commissioners, and the examination of collectors' offices formerly made by internal revenue agents was turned over to a force of assistant supervisors of collectors' offices.

Subsequently, the office of the Supervisor of Collectors was abolished, the officers examining collectors' offices became supervisors of accounts and collections, and they were placed under the direction of the deputy commissioner in charge of the



accounts and collections unit which was created in 1922 to handle all matters pertaining to the supervision of the collection service. The supervisors are assigned to twelve supervisory divisions, each of which includes five or six collection districts, and the supervisor in charge of each division has under him from one to six supervisors, depending upon the importance of the collection districts included. On June 30, 1932, there were thirty-four of these supervisors.

Like the internal revenue agents, from whose ranks they were originally drawn, these supervisors are in the classified civil service, and they are men of considerable experience in internal revenue administration. They visit each collection office about twice each year, when they make a detailed audit of all accounts to see that they agree with the accounts maintained in the Washington office. The supervisors also examine the methods of office management and general administrative procedure in all offices of the collection district. Their reports to the bureau include such topics as the general efficiency of the collector's force, the personnel needs, need for new equipment or replacement of worn-out office appliances, and other special information required by the bureau. These supervisors give more attention to whether methods of organization and procedure are in accord with bureau regulations than does the commission used in the customs service, for a greater degree of uniformity is sought in the internal revenue service than in the customs service.

The fact that most of the officers of the collection service are appointed without regard to civil service regulations makes one phase of the work of the supervisor, that regarding personnel, of especial importance. With the introduction in 1922 of the practice of annually rating all employees of the collection service on the basis of their efficiency, collectors were instructed to submit these efficiency ratings to the supervisor in charge of the division for review and approval. The latter, as a result of inspections and reports of the supervisors in his division, is in a position to make comment valuable to the bureau on the ratings as submitted by the collector before they are forwarded to Washington. Thus the bureau is assisted in acting more intelligently upon collectors' recommendations for promotions, and is in possession of information which may be utilized in considering the reduction in salary or dismissal of inefficient employees.

As has already been intimated, the Bureau of Internal Revenue has taken steps toward the appointment of assistants to the collectors of internal revenue, somewhat as was done in the customs service prior to 1923. Since 1927, internal revenue collectors have been encouraged to designate one of their subordinates as assistant to the collector. In some cases collectors have selected a civil service clerk for this position, but more often a deputy collector has been chosen. While the status of the assistant is quite different from that of the assistant collector of customs, it is apparent that the purpose in creating this position is the same as that which moved the Secretary of the Treasury to put customs clerks in positions of responsibility which were later authorized by Congress as assistant collectors of customs. It will be observed, however, that the Bureau of Internal Revenue has not gone so far as to require that a civil service officer be appointed as assistant to the collector—nor, indeed, is the internal revenue collector required to appoint an assistant at all.

The duties of the assistant to the collector of internal revenue include the direct supervision of the office organization of the collector, and he advises the latter and the public on matters pertaining to internal revenue laws and regulations. He also has general supervision over the field force of the collector, including the chief field deputy and the deputy collectors in charge of subdivisions of the collection district. In short, his position is that of an administrative assistant; and he assumes the duties of the collector in his absence.

The administrative status of the assistant to the collector is not as strong as is that of the assistant collector of customs. The former's tenure of office is dependent upon the discretion of the collector (who is free to appoint any one of his subordinates as his assistant), and the position has been created as a matter of bureau policy without statutory authority. At present, deputy collectors and clerks who have been appointed to the office are men with considerable experience in internal revenue administration. Despite the weak position of the assistant to the collector of internal revenue, pressure brought to bear upon the collectors by the bureau to retain experienced officers as assistants may give to the office the stability necessary for the accomplishment of the object for which it was first created.

Despite the fact that since 1913 all deputy collectors have been appointed without regard to civil service law and regulations, the bureau has been able to require collectors to appoint as their deputies individuals who satisfy certain requirements laid down by the bureau. This action has been based on the statutory requirement that deputies are "to be compensated for their services by such allowances as shall be made by the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue." Beginning in 1920, applicants for the position were required to have either graduated from high school, completed a course in accounting, served as bookkeeper in charge of a complete set of double-entry books for at least a year, practiced law, or been in some other work which would give the necessary training. Since that time standards have been raised further in order to secure a better-trained group of candidates for appointment in the collection service. At the present time each candidate must have graduated from high school, and must have had two years of bookkeeping experience, a good knowledge of double-entry bookkeeping, and have ability to understand and apply internal revenue laws, regulations, and decisions relating to the particular class of tax work upon which the candidate will engage.

The methods used by these two bureaus in supervising the operations of their respective field services appear to be in line with their historical development (which is described fully in the thesis), differences arising from the fact that the decentralized form adopted by the Bureau of Customs requires different means of administrative control. In the case of each of these bureaus it is interesting to note that the branches of their field establishments which are composed wholly of civil service employees (namely, the customs agency service, the internal revenue agents, and the agents of the intelligence unit) are not supervised through such special agencies as the district examination commission and the supervisors of accounts and collections. This is due, no doubt, partly to the type of work in which they are engaged, and partly to the fact that the forces of customs agents and special internal revenue agents are relatively small; but it is believed that the fact that all of these officers are appointed only after passing a civil service examination also has something to do with the situation.

The Secret Service and the Bureau of Narcotics exhibit methods common to practically all Federal investigative agencies in supervising their field establishments. Such organizations, by virtue of the nature of their work, have been led to adopt a decentralized form of organization which permits their field operatives to exercise independent initiative in conducting their investigations. Having relatively small field services, the number of supervisory officers in these agencies is small. In the case of the Bureau of Narcotics, the table given on page one indicates that its departmental service is noticeably larger than is that of the Secret Service. This is because the former bureau also exercises certain regulatory functions with respect to the shipment into this country of narcotic drugs for medical and other legal purposes, making necessary a number of clerks in the bureau to check the control accounts covering these shipments and the manufacture and sale of the drugs.

These two investigative services have organized their field establishments into a number of districts, and the principal officer in charge of each district is responsible for the efficiency of the officers assigned to his supervision. For ordinary purposes, these agents confine their operations within the bounds of their district, special authority from the bureau being necessary before they may travel over into an adjoining area. The district supervisor assigns cases to each of his subordinates, and reviews their daily reports on progress before forwarding them to the Washington office.

The Bureau of Narcotics has a force of field office inspectors (somewhat comparable to the supervisors of accounts and collections in the internal revenue service) who keep the departmental service in touch with field operations; but in the Secret Service there is no contact between the Washington office and the field offices other than through personal visits of the chief of the service, or visits of district supervisors to the Washington office, and through the system of daily, monthly, and annual reports. In the latter service the discretion and the responsibility of the principal field officers are correspondingly greater.

Study of the outlines of the field districts used by the several Federal investigative services, together with the location of their field headquarters offices, reveals the fact that there is little or no agreement among these agencies as to the geographical set-up

of their field establishments. Each of the services, including the customs agency service, the special agents of the internal revenue service, the narcotic service, the special prohibition agents, the post office inspection service, and the Bureau of Investigation in the Department of Justice, enforces a different group of Federal laws, while the law violator seldom confines his illegal activities to the statutes coming under the jurisdiction of only one of these services. On the latter account a high degree of cooperation among these investigative services seems desirable. It is suggested, therefore, that districts used by these services be realigned so as to bring about greater congruity, and that field offices be located in the same set of principal cities and, if possible, in the same building in each city. In the case of smaller services using fewer field offices, cities would be chosen from among those used by services with more numerous offices; and similarly, boundaries of large districts might be drawn so as to include two or more entire districts instead of several fractions of districts used by a related service, as is now the practice. By thus bringing the principal field officers into closer contact with each other, and giving them coterminous regional jurisdictions, cooperation between the field offices of the several investigative services would be facilitated to a degree much above that now existing. This procedure has already been tried out successfully upon the West Coast by the customs, narcotic, and prohibition services and the Coast Guard, which have made San Francisco the headquarters of their investigative activities in that area.

The Coast Guard and the Public Health Service are organized upon the military pattern, the former following the practices of the Navy so far as practicable, and the latter adopting in principle the practices of the Army. All personnel are uniformed, and each service has a hierarchy of officers commissioned by the President. The Public Health Service also has a corps of commissioned reserve officers. Both services have officers with rank corresponding to that of warrant or non-commissioned officers.

Each field unit of these two services is under the complete charge of a commanding officer, who is responsible for all matters pertaining to the operation of the unit. The routine of the two services and their field units is governed by detailed service regulations, much as is the case in the more strictly military (or naval) services; and a system of reports keeps the departmental service informed of developments in the field.

A notable feature of these services is the fact that all personnel are appointed to the service at large, which contrasts strongly with the practice of the civil bureaus of the department. Transfer of officers from post to post is used as a means of promotion and of training future executive officers in all phases of the work of the service. The commanding officer of each field unit is enjoined to instruct his subordinate officers in the administrative work of the service. Another practice commonly found in military services, including the two under discussion, is that of drawing departmental personnel from the field establishment.

Both the Coast Guard and the Public Health Service make extensive use of boards of commissioned officers for investigating matters pertaining to the field establishment, and for examining officers eligible for promotion. Under the commissioned corps system used, promotion in the Public Health Service and the Coast Guard is automatic at the end of a specified number of years of service in a single rank, subject to the successful completion of an examination administered by a board of ranking officers. When charges are made against the conduct of an officer or other person connected with the service, a board of officers is constituted which acts as a court martial, and its procedure and authority is similar to that of such courts in the Army and Navy.

In the Coast Guard, inspections of the field establishment are usually made by a board of service officers, but in the Public Health Service there is a staff of district directors who are charged with making periodic inspections of all Public Health Service field stations in each of their districts. Ever since the Public Health Service was reorganized upon a military basis in 1870, officers have been detailed to inspect the field units of the service, but with the rapid expansion of the service following the World War, a more effective system of inspections was necessary. In 1920 several officers in the Washington office were assigned exclusively to the work of inspecting the hospitals, and they were attached to the hospital division of the bureau. It was soon determined, however, that what was really needed was an independent agency, apart from the hospital division or any other operating division of the service, which should inspect all units of the field establishment. On August 29, 1920, a General Inspection Service was therefore created, and the seven directors

in the service were assigned to as many field districts into which the United States had been divided by the Surgeon General.

With the transfer of the hospitalization of war veterans to the Veterans' Bureau in 1922, this system of inspections was gradually abandoned, but in 1925 the whole system of inspection districts was restored in a slightly revised form. The district directors (more properly, inspectors) are of the highest rank next to the Surgeon General. They report to the departmental service on all matters connected with the operation of the field stations, including the adequacy of personnel and equipment, the adequacy of services rendered to beneficiaries, and so on. They are, in effect, the eyes and ears of the Surgeon General and his aids in Washington. They are also used to promote cooperation with various local public health authorities throughout the country.

It is suggested that extension to the civil bureaus of the Treasury Department of certain practices of the military services might very well have beneficial results upon their field establishments. The practice of transferring field officers from post to post as a means of promotion and of training future executives would probably operate to make service in these bureaus more attractive as a career. The civil bureaus might also find it advantageous to adopt the policy of drawing upon the field establishment for all principal departmental personnel—thus the heads of the departmental divisions would be persons with a better understanding of the problems and conditions in the field. This practice is already followed to a limited extent in the civil bureaus.

The major part of the field establishment under the Office of the Supervising Architect of the Treasury is under the immediate direction of officers of other bureaus, or even of other departments, who serve ex-officio as custodians of one or more public buildings. Hence a careful supervision of the custodians and their work is necessary, and this is effected through a staff of inspectors of maintenance. These officers are chiefly concerned with the management and operation of government buildings, and they report to Washington on the efficiency and needs of the custodial service.

In supervising the other activities of the field service, the Supervising Architect relies upon three other sets of inspectors: the district engineers, the inspectors of repairs, and the inspectors of mechanical equipment. All bureau personnel are under civil service.

District engineers, sometimes called supervising superintendents of construction, supervise the work of the superintendents of construction who are placed on each public building in process of erection to see that contract specifications are complied with by contractors. The superintendents have authority to reject materials or construction work adjudged to be short of standards set in the contract. District engineers make periodic visits to each such building and confer with the superintendent in charge on all matters pertaining to contracts. An important duty of the engineer is to see that the superintendent has not approved of inferior workmanship or materials.

When major repairs or alterations have been recommended for a public building by the custodian or the inspector of maintenance, an inspector of repairs is sent by the Washington office to ascertain the necessity for the work, to draw up specifications, and to estimate the probable cost. This officer, like the district engineer, is a professionally trained construction engineer.

At New York City and Boston, where an unusually large number of government buildings are located, special arrangements have been made with respect to the repair of the buildings. There such work is under the jurisdiction of a supervising chief engineer permanently located in each city. When a question of a needed repair arises, custodians of government buildings in the metropolitan areas of these cities, instead of referring the matter to the bureau in Washington, take it up directly with the supervising chief engineer. The latter has the authority to order the work done according to specifications drawn up by himself, and much of the repair work in those cities is done by a force of field employees working directly under the supervision of the chief engineer. (A somewhat similar arrangement is in effect at San Francisco for all government buildings within a hundred-mile radius of that city.)

For the inspection of mechanical equipment, such as elevators, heating systems, and so on, the Supervising Architect has available a force of inspectors of mechanical equipment. Since these inspectors are mechanical engineers rather than construction engineers, as are the superintendents of construction, they are also used to inspect mechanical equipment which is being installed in a new government building: in this they supplement the work of the superintendent, who passes upon the structure of the building, and they have similar powers with respect to the approval or rejection of pieces of mechanical equipment.

The Bureau of Industrial Alcohol supervises its field establishment by methods similar to those of the Bureau of Internal Revenue, of which it was once a part. Field office inspectors, whose function is similar to that of the supervisors of accounts and collections in the latter service, maintain a liaison between the bureau and the field, and special agents make investigations into charges against its personnel. Of especial interest in connection with this bureau are the cooperative arrangements entered into with the Bureau of Prohibition (of the Department of Justice) which is charged with the enforcement of the penal provisions of the national prohibition act. In these two bureaus is found the only known instance of two services purposefully setting up identical sets of field districts. (It should be added that this unusual arrangement is probably due in part to the fact that at one time these two bureaus were one in the Treasury Department.) Joint regulations prescribed by the Treasury and Justice Departments provide for joint action in granting certain permits for the manufacture and sale of alcohol for non-beverage purposes under the national prohibition act.

In conclusion it is suggested that border patrol activities now carried on by the customs, immigration, narcotic, and prohibition services, should be transferred to a special border patrol organization. Under the economy act of 1932, President Hoover issued an Executive order setting up such a consolidated border patrol under the Coast Guard, but his action was disapproved by Congress and the order did not go into effect. It is believed that putting this service under the Coast Guard, which is essentially a sea-going service, would be less satisfactory than setting

up the border patrol as a separate service under the direction of the Assistant Secretary of the Treasury in charge of the customs service and the Coast Guard. The latter officer would be in a position to secure the necessary coordination of effort among the three services most closely identified with the control of smuggling.

#### VITA

Carroll Kingsley Shaw was born on January 6, 1906, in New York City. He attended the public schools of Pittsburgh, Pa., and Oberlin and Lakewood, Ohio, graduating from Lakewood High School in 1924. His undergraduate training was received at Oberlin College, from which institution he received the bachelor's degree in June, 1928. During the succeeding summer he was engaged upon a study of electrical utilities being made at the School of Citizenship and Public Affairs of Syracuse University. He was appointed a Teaching Fellow in political science at Syracuse University for the academic year 1928-29, at the end of which period he received the master's degree. During the academic year 1929-30, he held a position as graduate assistant in political science at the University of Illinois. He was granted a Research Training Fellowship at the Brookings Institution, Washington, D. C., for the year 1930-31, during which time much of the unpublished material used in this dissertation was collected. He returned to the University of Illinois in the following year as a University Fellow. During the summer of 1932, he was engaged upon a survey of local government in Illinois made for the State Commission on Taxation and Expenditures by the firm of Griffenhagen and Associates.

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